FLEXIBLE SPENDING ACCOUNT

Election Form and Pay Reduction Agreement

District of Columbia Government

Employee Information

Employee Name:	Social Security Number:	Agency Name:
Current Home Address (including city, state & zip code):		Home Phone (including area code):
		Work Phone (including area code):

Plan Year Begins:	Plan Year Ends:	Grace Period to file claims:	Date of Hire:
January 1, 2008	**December 31, 2008**	**90 days after plan year ends**	

Status Change Events

You may not change your FSA election during the plan year unless you have a change in status event. An exception is made when the status event is a change in legal marital status or employment status. Change in legal marital status: Events that change an employee's legal marital status, including the following: marriage, death of a spouse, divorce, legal separation, and annulment. **Number of Dependents:** Events that change an employee's number of dependents including the following: birth, death, adoption, and placement for adoption. A dependent is formally defined to be a tax dependent under Code Section 152. This rule would not allow election changes for non-tax dependents such as parents, domestic partners, and children of domestic partners; **Dependent Satisfies or Ceases to Satisfy Eligibility Requirements:** Events that cause an employee's dependent to satisfy or cease to satisfy eligibility requirements for coverage on account of attainment of age, student status or any similar circumstance; **Employment Status:** Any of the following events that change the employment status of the employee, the employee's spouse or the employee's dependent: a termination or commencement of employment, a strike or lockout, a commencement of or return from unpaid leave of absence: and a change in worksite. Also included is if an employee switches from salaried to hourly-paid with the consequence that the employee ceases to be eligible for the plan; **Residence:** A change in the place of residence of an employee, spouse or dependent; **Adoption Assistance:** For purposes of adoption assistance through a cafeteria plan, the commencement or termination of an adoption proceeding; **Other Allowed Change Events:** Change in day care provider, Change in cost of day care provider (does not apply when day care provider is a relative); judgment, decree or order requiring change in coverage; entitlement to or loss of Medicare or Medicaid coverage; special requirements relating to Family and Medical Leave Act (FMLA);COBRA election under employee's plan; HIPAA Special Enrollment Rights. **Direct Deposit Note**: Please check with your financial institution before drawing funds. The funds will generally be available 4 business days after the check date. FlexAmericaand the District of Columbia Government are not responsible for overdraft charges.

Flexible Spending Account Elections

Account(s)	Annual Election
o ***Healthcare*** ($3,000 Maximum; $100 Minimum)	$
o ***Dependent*** ($5,000 Maximum; $100 Minimum)	$

Waiver of Participation

I acknowledge I have been informed of the terms of the flexible spending account options. Even though I am eligible to participate in the plan, I hereby elect not to enroll for this plan year; however, I may enroll mid-stream during this plan year if I have a qualifying event.

Participation Agreement & Salary Reduction Authorization

As an eligible employee, I acknowledge that I have received and read the Summary Plan Description and that I understand the benefits, rights, and obligations available to me under the plan and that the above deductions, if any, will be made on a pre-tax basis.

❑ My spouse is an employee of the District of Columbia Government and is eligible to join the Flexible Spending Account Program.

Employee Signature _____ Date _____	**Dependent Care Participants:** ❑ I earned over $100,000 in the prior plan year before any deductions.

OCB USE ONLY:

Date Deductions Will Start:	Eligibility:	# of Pay Periods remaining this Plan Year:	Per Pay Period Amount (*Payroll Entry*)	
			Healthcare Account	$
			Dependent Account	$

THIS FORM MUST BE RETURNED TO YOUR DESIGNATED HUMAN RESOURCES OFFICE BY DECEMBER 12, 2007 (NO EXCEPTIONS). PLEASE SEE THE ENCLOSED CONTACT LIST.